

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 35 of 1993

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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COMMISSIONER OF INCOME-TAX

Versus

TOP MANUFACTURING CO  
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Appearance:

MR MANISH R BHATT for Petitioner  
SERVED for Respondent No. 1  
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CORAM : MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

Date of decision: 18/07/96

ORAL JUDGEMENT

"Tribunal has referred the following question under Section 256 (1) of the Income Tax Act, 1961 to this Court for opinion :

'Whether, the Appellate Tribunal is right in law and on facts in directing the I.T.O to grant registration to the assessee firm when some of

the partners in dual capacity namely,  
representing their HUFs as well as in their  
individual capacity"

Since the aforesaid question is answered by this Court in  
the case of C.I.T. v. Budhalal Amulakhdas, 129 ITR, 97,  
this question is to be answered to favour of the assessee  
and against the revenue.

The reference is disposed of accordingly with no  
order as to costs."